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[JOINT COMMITTEE PRINT]

SCHEDULE OF PRESENT FEDERAL EXCISE TAXES (AS OF JANUARY 1, 1991)

PREPARED BY THE STAFF

OF THE

JOINT COMMITTEE ON TAXATION

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INTRODUCTION

This pamphlet,[1] prepared by the staff of the Joint Committee on Taxation, provides a listing of present Federal excise taxes and tax rates as of January 1, 1991.[2] The pamphlet also provides data on Federal excise tax receipts for fiscal years 1990–1992, as presented in the fiscal year 1992 budget. This pamphlet is intended to provide summary information on current Federal excise taxes for Members of the House Committee on Ways and Means, Members of the Senate Committee on Finance, and other Members of Congress.

Part I lists the Federal excise tax rate changes included in 1990 legislation. The listing of the various current Federal excise taxes (Part II) is organized into 16 categories, including a category of "miscellaneous" excises. The listing includes information as to whether revenues from the particular excise taxes go into a Trust Fund (or other special fund), any scheduled expiration dates or changes in tax rates, and the pertinent sections of the Internal Revenue Code.[3] Part III of the pamphlet presents data on Federal excise tax receipts for fiscal years 1990–1992, as included in the Fiscal Year 1992 Budget and from the Treasury Department. An Appendix contains tables showing: (1) the excise tax rates on feedstock chemicals (sec. 4661); and (2) the list of taxable substances subject to the excise tax on certain imported (chemical) substances (sec. 4671).

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[1] This pamphlet may be cited as follows: Joint Committee on Taxation, *Schedule of Present Federal Excise Taxes (as of January 1, 1991)* (JCS–3–91) March 4, 1991.

[2] See also, prior Joint Committee staff pamphlet, *Schedule of Present Federal Excise Taxes (As of January 1, 1990) (JCS–2–90), February 2, 1990.*

[3] Code sections in the 9500's refer to the Trust Fund Code provisions. The other Code sections listed refer to the applicable excise tax provisions of the Internal Revenue Code.

I. FEDERAL EXCISE TAX RATE CHANGES IN 1990 LEGISLATION

The following Federal excise tax rate changes were included in 1990 legislation.[1]

Item	Excise Tax Change [2]
Alcohol Excise Taxes	
1. Distilled spirits (sec. 5001)	Tax increased from $12.50 to $13.50 per proof gallon.
2. Wines (sec. 5041): [3]	
Up to 14 percent alcohol	Tax increased from $0.17 to $1.07 per wine gallon.
14 percent to 21 percent alcohol	Tax increased from $0.67 to $1.57 per wine gallon.
21 percent to 24 percent alcohol	Tax increased from $2.25 to $3.15 per wine gallon.
Artificially carbonated wines	Tax increased from $2.40 to $3.30 per proof gallon.
3. Beer (sec. 5051)	Tax increased from $9.00 to $18.00 per barrel generally.[4]

[1] Title XI of the Omnibus Budget Reconciliation Act of 1990 (H.R. 5835; P.L. 101-508).

[2] Effective on January 1, 1991, unless otherwise indicated.

[3] Certain small domestic wineries are entitled to a credit equal to the amount of the wine gallon tax increase on the first 100,000 gallons of wine produced in a calendar year. Small wineries are defined as businesses having aggregate annual production not exceeding 250,000 gallons.

[4] The prior $7.00-per-barrel tax rate remains in effect for certain small breweries (applicable to the first 60,000 barrels produced in domestic breweries with total production not exceeding 2 million barrels per calendar year).

Item	Excise Tax Change	
	Tax increased to—	
	Jan. 1, 1991	Jan. 1, 1993
Tobacco Excise Taxes		
1. Cigars (sec. 5701(a)):		
Small cigars	$0.9375 per thousand.	$1.125 per thousand.
Large cigars [5]	10.625 percent of manufacturers price, up to $25.00 per thousand.	12.75 percent of manufacturers price, up to $30.00 per thousand.
2. Cigarettes (sec. 5701(b)):		
Small cigarettes	$10.00 per thousand (20 cents per pack).	$12.00 per thousand (24 cents per pack).
Large cigarettes	$21.00 per thousand.	$25.20 per thousand.
3. Cigarette papers and tubes:		
Papers (sec. 5101(c))	$0.00625 per 50 papers.	$0.0075 per 50 papers.
Tubes (sec. 5701(d))	$0.0125 per 50 tubes.	$0.015 per 50 tubes.
4. Smokeless tobacco:		
Snuff (sec. 5701(e)(1))	$0.30 per pound.	$0.36 per pound.
Chewing tobacco (sec. 5701(e)(2))	$0.10 per pound.	$0.12 per pound.
5. Pipe tobacco (sec. 5701(f))	$0.5625 per pound.	$0.675 per pound.

[5] The tax base for large cigars was changed from "suggested wholesale price" to "manfacturer's price."

Item	Excise Tax Change
Motor Fuels Taxes *	
1. Gasoline (sec. 4081)	Tax increased from 9 cents per gallon to 14 cents per gallon, effective Dec. 1, 1990–Sept. 30, 1995.
2. Diesel fuel (secs. 4041(a)(1), 4091))	Tax increased from 15 cents per gallon to 20 cents per gallon generally,[6] effective Dec. 1, 1990–Sept. 30, 1995.
3. Special motor fuels (sec. 4041 (a) (2))	Tax increased from 9 cents per gallon to 14 cents per gallon, effective Dec. 1, 1990–Sept. 30, 1995.
4. Methanol and ethanol fuels:	
Methanol fuels from other than petroleum or natural gas (sec. 4041(b)(2))	Tax increased from 3 cents per gallon to 8 cents per gallon, effective Dec. 1, 1990–Sept. 30, 1995.
Ethanol fuels from other than petroleum or natural gas (sec. 4041(b)(2))	Tax increased from 3 cents per gallon to 8.6 cents per gallon, effective Dec. 1, 1990–Sept. 30, 1995.
Fuels from natural gas (sec. 4041(m))	Tax increased from 4.5 cents per gallon to 7 cents per gallon, effective Dec. 1, 1990–Sept. 30, 1995.

*** See also II. E.2., "Taxes for Leaking Underground Storage Tank Trust Fund," for additional tax of 0.1 cent per gallon (0.05 cent per gallon for methanol and ethanol fuels) on motor fuels (through 1995).**

[6] A net Highway Trust Fund tax of 3 cents per gallon continues to apply to certain privately operated, scheduled intercity buses (sec. 6427(b)).

Item	Excise Tax Change
5. Gasohol (sec. 4081(c))	Tax increased from 3.33 cents per gallon to 9.56 cents per gallon for fuel from ethanol and to 8.89 cents per gallon for fuel from other than ethanol, effective Dec. 1, 1990–Sept. 30, 1995.
6. Diesohol (secs. 4041(k)(1), 4091(c))	Tax increased from 9 cents per gallon to 14.6 cents per gallon, effective Dec. 1, 1990–Sept. 30, 1995.
7. Diesel rail fuel (secs. 4091, 4093(c))	New tax imposed of 2.5 cents per gallon, effective Dec. 1, 1990–Sept. 30, 1995.
Aviation Excise Taxes	
1. Air passenger ticket tax (sec. 4261)	Tax increased from 8 percent to 10 percent, effective Dec. 1, 1990–Dec. 31, 1995.
2. Domestic air cargo tax (sec. 4271)	Tax increased from 5 percent to 6.25 percent, effective Dec. 1, 1990–Dec. 31, 1995.
3. Fuel taxes for noncommercial aviation:	
Gasoline (secs. 4081, 4041(c))	Tax increased from 12 cents per gallon to 15 cents per gallon, effective Dec. 1, 1990–Dec. 31, 1995.
Nongasoline (jet) (secs. 4041(c), 4091))	Tax increased from 14 cents per gallon to 17.5 cents per gallon, effective Dec. 1, 1990–Dec. 31, 1995.
Nongasoline in alcohol mixture made from ethanol (10% or more alcohol) (sec. 4091(d))	Tax increased from 0 cents per gallon to 4.56 cents per gallon, effective Dec. 1, 1990–Dec. 31, 1995.

Item	Excise Tax Change
Nongasoline in alcohol mixture not made from ethanol (10% or more alcohol) (sec. 4091(e))	Tax increased from 0 cents per gallon to 3.89 cents per gallon, effective Dec. 1, 1990–Dec. 31, 1995.
4. Tax reduction trigger (sec. 4283)	Repealed.
Environmental Excise Taxes	
1. Excise taxes for Hazardous Substance Superfund (secs. 4611, 4661, 4671)	Current tax rates (see II.E.1.) extended generally from Dec. 31, 1991–Dec. 31, 1995.
2. Fuels taxes for Leaking Underground Storage Tank Trust Fund (secs. 4081(a)(2)(B)(ii), 4041(d), 4091, 4042)	Tax of 0.1 cent per gallon reimposed, effective Dec. 1, 1990–Dec. 31, 1995.
3. Excise tax on ozone-depleting chemicals (sec. 4681)	List of taxed chemicals expanded to add carbon tetrachloride, methyl chloroform, CFC–13, CFC–111, CFC–112, CFC–211, CFC–212, CFC–213, CFC–214, CFC–215, CFC–216 and CFC–217. For these newly taxed chemicals, the base tax rate is $1.37 per pound for 1991 and 1992, $1.67 per pound for 1993, $3.00 per pound for 1994, $3.10 per pound for 1995, with additional increases of $0.45 per pound each year thereafter.

Item	Excise Tax Change
Communications (Telephone) Excise Tax	
Local and toll telephone and teletypewriter service (sec. 4251)	3 percent tax made permanent.
Gas Guzzler Excise Tax (sec. 4064)	Tax rates doubled, and all limousines made subject to the tax. (See II.G., for specific tax rates.)
Harbor Maintenance Excise Tax	
Tax on use of harbors (ports) (sec. 4461)	Tax increased from 0.04 percent to 0.125 percent of value of commercial cargo.
Aquatic Resources Trust Fund Excise Taxes	
Gasoline and special fuels used in motorboats (secs. 4081, 4041(a)(2))	Tax increased from 9 cents per gallon to 14 cents per gallon, effective Dec. 1, 1990–Sept. 30, 1995.
Gasoline used in small-engine outdoor power equipment (nonbusiness use) (secs. 4081 and 9503 (c)(5)	Tax increased from 9 cents per gallon to 14 cents per gallon, effective Dec. 1, 1990–Sept. 30, 1995. (See footnote 35, for dedicated purposes of such revenues in the Sport Fish Restoration Account.)

Item	Excise Tax Change
Luxury Excise Taxes	
1. Passenger vehicles (sec. 4001)	New tax imposed of 10 percent of retail price in excess of $30,000, effective Jan. 1, 1991–Dec. 31, 1999.
2. Boats (sec. 4002)	New tax imposed of 10 percent of retail price in excess of $100,000, effective Jan. 1, 1991–Dec. 31, 1999.
3. Aircraft (sec. 4003)	New tax imposed of 10 percent of retail price in excess of $250,000, effective Jan. 1, 1991–Dec. 31, 1999.
4. Jewelry (sec. 4006)	New tax imposed of 10 percent of retail price in excess of $10,000, effective Jan. 1, 1991–Dec. 31, 1999.
5. Furs (sec. 4007)	New tax imposed of 10 percent of retail price in excess of $10,000, effective Jan. 1, 1991–Dec. 31, 1999.
Excise Tax on Reversions of Qualified Plan Assets to Employers	
1. In general (sec. 4980(a))	Tax increased from 15 percent to 20 percent of the amount of employer reversion from a qualified plan, effective generally for reversions after Sept. 30, 1990 (with certain exceptions).
2. Additional tax if no replacement plan (sec. 4980(d))	Tax is 50 percent if the employer does not maintain a qualified replacement plan or provide certain pro-rata benefit increases.

II. SCHEDULE OF PRESENT FEDERAL EXCISE TAX RATES

(AS OF JANUARY 1, 1991)

Tax (and Code section)	Tax rates
A. Alcohol Excise Taxes	
1. Alcoholic beverage taxes:	
Distilled spirits (sec. 5001)	$13.50 per proof gallon.
Wines (sec. 5041):[7]	
Not more than 14 percent alcohol	$1.07 per wine gallon.
14 to 21 percent alcohol	$1.57 per wine gallon.
21 to 24 percent alcohol [8]	$3.15 per wine gallon.
Artificially carbonated wines	$3.30 per wine gallon.
Champagne and other sparkling wines	$3.40 per wine gallon.
Beer (sec. 5051)	$18 per barrel (31 gallons) generally.[9]
2. Alcohol occupational taxes: [10]	
Producers:	
Distilled spirits and wines (sec. 5081)	$1,000 per year per premise.[11]
Brewers (sec. 5091)	$1,000 per year per premise.[11]
Wholesale dealers (sec. 5111):	
Liquors, wines, or beer	$500 per year.
Retail dealers (sec. 5121):	
Liquors, wines, or beer	$250 per year.
Nonbeverage use of distilled spirits (sec. 5131)	$500 per year.
Industrial use of distilled spirits (sec. 5276)	$250 per year.

[7] Small domestic wineries (those having aggregate annual production not exceeding 250,000 gallons) are entitled to a credit equal to 90 cents per gallon (the amount of the wine gallon tax increase on the first 100,000 gallons of wine produced in a calendar year).

[8] Wines containing more than 24 percent alcohol are taxed as distilled spirits.

[9] $7 per barrel on the first 60,000 barrels removed each year by small domestic brewers who produce less than 2,000,000 barrels of beer during the calendar year.

[10] July 1–June 30 is the taxable year for these occupational taxes.

[11] Tax is $500 per year per premise for businesses with gross receipts of less than $500,000 in the preceding taxable year.

Tax (and Code section)	Tax rates	
	Jan. 1, 1991	Jan. 1, 1993
B. Tobacco Excise Taxes		
1. Cigars (sec. 5701(a)):		
Small cigars (weighing no more than 3 pounds per thousand)...	93.75 cents per thousand.	$1.125 per thousand.
Large cigars (weighing more than 3 pounds per thousand).....	10.625 percent of manufacturer's price (but not more than $25 per thousand).	12.75 percent of manufacturer's price (but not more than $30 per thousand).
2. Cigarettes (sec. 5701(b)):		
Small cigarettes (weighing no more than 3 pounds per thousand)...	$10 per thousand (i.e., 20 cents per pack of 20 cigarettes)..	$12 per thousand (i.e., 24 cents per pack of 20 cigarettes).
Large cigarettes (weighing more than 3 pounds per thousand)[12]	$21 per thousand.	$25.20 per thousand.

[12] Large cigarettes (measuring more than 6½ inches in length) are taxed at the rate prescribed for small cigarettes, counting each 2¾ inches (or fraction) as one cigarette.

Tax (and Code section)	Tax rates	
	Jan. 1, 1991	Jan. 1, 1993
3. Cigarette paper and tubes:		
Cigarette paper (sec. 5701(c))[13]	0.625 cent per 50 papers.	0.75 cent per 50 papers.
Cigarette tubes (sec. 5701(d))[14]	1.25 cents per 50 tubes.	1.5 cents per 50 tubes.
4. Snuff, chewing tobacco, pipe tobacco:		
Snuff (sec. 5701(e)(1))	30 cents per pound.	36 cents per pound.
Chewing tobacco (sec. 5701(e)(2))	10 cents per pound.	12 cents per pound.
Pipe tobacco (sec. 5701(f)).	56.25 cents per pound.	67.5 cents per pound.
5. Tobacco occupational tax:		
Manufacturers or exporters of taxable tobacco products (sec. 5731)	$1,000 per year per premise[15]	Same.

[13] Cigarette papers measuring more than 6½ inches in length are taxed at the rate prescribed, counting each 2¾ inches (or fraction) as one cigarette paper. Tax does not apply to a book or set of cigarette papers containing 25 or fewer papers.

[14] Cigarette tubes measuring more than 6½ inches in length are taxed at the rate prescribed, counting each 2¾ inches (or fraction) as one cigarette tube.

[15] Tax is $500 per year per premise for businesses with gross receipts of less than $500,000 in the preceding taxable year.

Tax (and Code section)	Tax rates
C. Highway and Rail Excise Taxes (sec. 9503) [16]	
1. Motor fuels (highway and rail): * [17,18]	
Gasoline (sec. 4081)	14 cents/gallon.
Diesel fuel (secs. 4041(a)(1), 4091)	20 cents/gallon generally.[19]
Special motor fuels (incl. alcohol fuels from petroleum) (sec. 4041(a)(2))	14 cents/gallon.
Methanol and ethanol fuels: [20]	
Methanol fuels from other than petroleum or natural gas (sec. 4041(b)(2))	8 cents/gallon (i.e., a 6 cents/gallon exemption).
Ethanol fuels from other than petroleum or natural gas (sec. 4041(b)(2))	8.6 cents/gallon (i.e., a 5.4 cents/gallon exemption).
Fuels from natural gas (sec. 4041(m))	7 cents/gallon (i.e., a 7 cents/gallon exemption).

*** See also E.2., "Taxes for Leaking Underground Storage Tank Trust Fund," for additional tax of 0.1 cent per gallon (0.05 cent per gallon for methanol and ethanol fuels) on motor fuels (through 1995).**

[16] The highway and rail excise taxes and exemptions are scheduled to expire after September 30, 1995. Sec. 9503 refers to the Highway Trust Fund portion of the highway excise taxes.

[17] Revenues equivalent to 2.5 cents/gallon of the taxes on highway motor fuels are retained in the General Fund; the balance of the highway motor fuels tax revenues is transferred to the Highway Trust Fund. Revenues from the 2.5 cents/gallon tax on rail fuels goes to the General Fund. (See also J.2., for transfers of motorboat fuels tax revenues.)

[18] The 1990 Act transfers revenues from the tax on gasoline used in small-engine outdoor power equipment to the Sport Fishing Restoration Account of the Aquatic Resources Trust Fund for wetlands restoration purposes. (See J.2., below.)

[19] A net Highway Trust Fund tax of 3 cents per gallon (17 cents/gal. refund or credit) applies to certain privately operated, scheduled intercity buses (sec. 6427(b)).

There is a one-time rebate (credit or refund) to the original purchaser of a qualified diesel-powered car, truck, or van having a gross vehicle weight rating of 10,000 pounds or less. The rebate varies with the model year (only available for post-1978 models) and type of vehicle (higher rebate for a truck or van than for a car). The credit applies to such vehicles owned as of January 1, 1985, or originally purchased after January 1, 1985 and before January 1, 1995 (sec. 6427(g)).

[20] Alcohol fuels the content of which is at least 85 percent of methanol, ethanol, or other alcohol.

Tax (and Code section)	Tax rates
1. Motor fuels * (cont.):	
Gasohol (sec. 4081(c)):	
From ethanol	9.56 cents/gallon (i.e., a 4.44 cents/gallon exemption for 10% or more alcohol-gasoline blend).
From other than ethanol	8.89 cents/gallon (i.e., a 5.11 cents/gallon exemption for 10% or more alcohol gasoline blend).
Diesohol (secs. 4041(k)(1), 4091(c))	14.6 cents/gallon (i.e., a 5.4 cents/gallon exemption for 10% or more alcohol-diesel blend).
Rail fuels (secs. 4091, 4093(c)	2.5 cents/gallon.
2. Trucks and trailers:	
Trucks (over 33,000 lbs.) and trailers (over 26,000 lbs.) (sec. 4051) [21]	12 percent of retail price.

*** See also E.2., "Taxes for Leaking Underground Storage Tank Trust Fund," for additional tax of 0.1 cent per gallon (0.05 cent per gallon for methanol and ethanol fuels) on motor fuels (through 1995).**

[21] Includes tractors of the kind chiefly used for highway transportation with a trailer or semitrailer.

Tax (and Code section)	Tax rates
3. Tires for highway vehicles (sec. 4071)	40 pounds or less—no tax. 40–70 pounds—15 cents/pound over 40 pounds. 70–90 pounds—$4.50, plus 30 cents/pound over 70 pounds. Over 90 pounds—$10.50, plus 50 cents/pound over 90 pounds.
4. Use tax on heavy highway vehicles (sec. 4481) [22]	Under 55,000 pounds—no tax. 55,000–75,000 pounds—$100 plus $22 per 1,000 pounds over 55,000. Over 75,000 pounds—$550.
D. Airport and Airway Excise Taxes (sec. 9502) [23]	
1. Air passenger ticket tax (sec. 4261)	10 percent of amount paid.
2. International departure tax (sec. 4261(c))	$6 per person.
3. Domestic air cargo tax (sec. 4271)	6.25 percent of amount paid.
*4. Fuels taxes for noncommercial aviation:**	
Gasoline (secs. 4081 and 4041(c))	15 cents per gallon.
Nongasoline (jet) (secs. 4041(c) and 4091)	17.5 cents per gallon.
Nongasoline in alcohol mixture made from ethanol (sec. 4091(d))	4.56 cents per gallon.
Nongasoline in alcohol mixture not made from ethanol (sec. 4091(e))	3.89 cents per gallon.

*** See also E.2., "Taxes for Leaking Underground Storage Tank Trust Fund," for additional tax of 0.1 cent per gallon on motor fuels (through 1995).**

[22] Annual tax: the taxable period is July 1–June 30. Tax liability is incurred as of the first month the vehicle is used during the taxable period (prorated). The use tax is reduced by 25 percent for vehicles (1) used exclusively in transporting harvested forest products to and from the forested site and which are required to be registered for that purpose, or (2) registered in Canada or Mexico. There is an exemption for vehicles used fewer than 5,000 miles on public highways during the taxable period (7,500 miles for farm vehicles), and for certain local transit buses.

[23] The airport and airway taxes are scheduled to expire after December 31, 1995. Under the Omnibus Budget Reconciliation Act of 1990 (H. Rept 101-964), the conference agreement provided that the revenues from the *increase* in aviation excise tax rates would go into the General Fund through 1992, and to the Airport and Airway Trust Fund for 1993-1995. However, due to a statutory drafting omission, only the increase in the noncommercial aviation fuels taxes actually now goes to the General Fund. A technical correction is needed to have the increased revenues from the air passenger and air cargo taxes go into the General Fund before 1993. Sec. 9502 refers to the Trust Fund statute.

Tax (and Code section)	Tax rates
E. Environmental Excise Taxes	
1. Excise taxes for Hazardous Substance Superfund (sec. 9507): [24]	
Crude oil tax (sec. 4611)	9.7 cents per barrel for domestic crude oil and imported petroleum products.
Tax on feedstock chemicals (sec. 4661)	Tax ranges from $0.22 to $4.87 per ton generally. (See Table 1 in the Appendix for specific tax rates for chemicals.) [25]
Tax on certain imported substances (sec. 4671) [26]	Generally taxed at the rates applicable to taxable chemicals under sec. 4661 used as materials in the manufacture of the imported substance. If importer does not furnish adequate information to Treasury to determine tax rate, the rate is 5 percent of the value of such imported substance on which a tax is imposed under sec. 4611 or sec. 4661. (See Table 2 in the Appendix for initial list of taxable substances.)

[24] The Superfund also receives revenues from the environmental tax on corporations (sec. 59A), equal to 0.12 percent of the modified alternative minimum taxable income of the corporation in excess of $2,000,000. This tax applies generally to taxable years beginning after December 31, 1986, and before January 1, 1996 (with an earlier termination as determined below when the Superfund reaches certain levels of unobligated balance or total tax receipts).

The Superfund excise taxes are scheduled to expire after December 31, 1995, or earlier if (1) the Superfund unobligated balance exceeds $3,500 million at the end of 1993 or 1994, *and* if the unobligated balance is estimated to exceed this amount at the end of the following year if no Superfund taxes were to be imposed during such year, or (2) when total Superfund tax revenues exceed $11,970 million (including the sec. 59A tax revenues).

[25] For periods before 1992, the tax on xylene is $10.13 per ton, instead of $4.87.

[26] The excise tax on certain imported substances has the same expiration schedule as for the other Superfund taxes.

The Secretary of the Treasury is required to add any substance to the list if the Secretary determines that taxable chemicals constitute more than 50 percent of the weight or value of the materials used to produce such substance (determined on the basis of the predominant method of production); the Secretary may remove only those substances which meet neither test.

Tax (and Code section)	Tax rates
2. Taxes for Leaking Underground Storage Tank Trust Fund (sec. 9508): [27]	
Gasoline (sec. 4081(a)(2)(B)(ii))	0.1 cent per gallon (including aviation use).
Other motor fuels (secs. 4041(d) and 4091)	0.1 cent per gallon (including fuels used in motor vehicles, motorboats, trains, or aviation, but excluding liquid petroleum gas).
Methanol and ethanol fuels (sec. 4041(b)(3) [28]	0.05 cent per gallon.
Fuels used in inland waterways (sec. 4042)	0.1 cent per gallon.
3. Tax for Oil Spill Liability Trust Fund (sec. 9509):	
Crude oil (sec. 4611(c)(2)(B) and sec. 4611(f))	5 cents per barrel.[29]

[27] These taxes are scheduled to expire after December 31, 1995. (See also C.1., for highway and rail taxes on motor fuels; D.4., for airport and airway taxes on noncommercial aviation fuel; I., for tax on fuels used on inland waterways; and J., for tax on motor boat fuels.)

[28] Alcohol fuels the content of which is at least 85 percent methanol, ethanol, or other alcohol.

[29] This tax is effective for the period, January 1, 1990–December 31, 1994. However, if the unobligated balance of the Oil Spill Liability Trust Fund exceeds $1 billion at the end of a quarter, the tax rate will be zero (not apply) for the following quarter(s). If the unobligated balance of the Trust Fund subsequently is less than $1 billion, the tax rate will be reimposed at 5 cents per barrel beginning the quarter commencing 90 days after the date of the close of the quarter for which the calculation was made.

Tax (and Code section)	Tax rates

4. Tax on ozone-depleting chemicals (sec. 4681):

In general

The tax is determined as the product of a base tax rate and the specific chemical's [30] "ozone depleting factor."

There are two schedules of base tax rates: one applicable to "initially listed chemicals" and one applicable to "newly listed chemicals". (Newly listed chemicals were added in the 1990 Act, effective on January 1, 1991).

Year	Base tax rate (per pound)
Initially listed chemicals	
1991	$1.37
1992	$1.67
1993	$2.65
1994 [31]	$2.65
Newly listed chemicals	
1991	$1.37
1992	$1.37
1993	$1.67
1994	$3.00
1995 [32]	$3.10

Chemical	Ozone depleting factor
Initially listed chemicals	
CFC-11	1.0
CFC-12	1.0
CFC-113	0.8
CFC-114	1.0
CFC-115	0.6
Halon-1211	3.0
Halon-1301	10.0
Halon-2402	6.0
Newly listed chemicals	
Carbon tetrachloride	1.1
Methyl chloroform	0.1
CFC-13	1.0
CFC-111	1.0
CFC-112	1.0
CFC-211	1.0
CFC-212	1.0
CFC-213	1.0
CFC-214	1.0
CFC-215	1.0
CFC-216	1.0
CFC-217	1.0

Tax (and Code section)	Tax rates

4. Tax on ozone-depleting chemicals (cont.):

	Chemical	Applicable percentage— 1991	1992	1993
Reduced rate of tax				
For certain chemicals, the tax for 1991–1993 is the product of the base tax rate times the ozone depleting factor times the "applicable percentage."[33]	Halon-1211....	6.0	5.0	3.3
	Halon-1301....	1.8	1.5	1.0
	Halon-2402....	3.0	2.5	1.6
	Chemicals used in rigid foam insulation...	18.0	15.0	10.0

F. Communications (Telephone) Excise Tax

Local and toll (long-distance) telephone and teletypewriter services (sec. 4251).... 3 percent of amount paid.

[30] Recycled ozone-depleting chemicals and certain exported chemicals are exempt from tax.

[31] For years after 1994, the base tax rate is increased by $.45 per pound per year.

[32] For years after 1995, the base tax rate is increased by $.45 per pound per year.

[33] For 1994 and thereafter, the reduced rates no longer apply (i.e., the regular rates apply).

Tax (and Code section)	Tax rates

G. Gas Guzzler Excise Tax (sec. 4064)

	Tax per vehicle
Fuel economy rating (in miles per gallon):	
At least 22.5	0
At least 21.5 but less than 22.5	$1,000
At least 20.5 but less than 21.5	1,300
At least 19.5 but less than 20.5	1,700
At least 18.5 but less than 19.5	2,100
At least 17.5 but less than 18.5	2,600
At least 16.5 but less than 17.5	3,000
At least 15.5 but less than 16.5	3,700
At least 14.5 but less than 15.5	4,500
At least 13.5 but less than 14.5	5,400
At least 12.5 but less than 13.5	6,400
Less than 12.5	7,700

H. Harbor Maintenance Trust Fund Excise Tax (sec. 9505)

Tax on use of harbors (ports) (sec. 4461)	0.125 percent of value of commercial cargo loaded or unloaded at U.S. ports; exceptions for cargo donated for overseas use and for cargo (other than cargo destined for a foreign country) shipped between U.S. mainland and Alaska (except for crude oil), Hawaii, and/or U.S. possessions, as well as cargo shipped between Alaska, Hawaii, and/or U.S. possessions.

I. Inland Waterways Trust Fund Excise Tax (sec. 9506)

Tax on diesel and other liquid fuels used by commercial cargo vessels on specified inland or intracoastal waterways (sec. 4042)*	
1991	13 cents per gallon.
1992	15 cents per gallon.
1993	17 cents per gallon.
1994	19 cents per gallon.
1995 and thereafter	20 cents per gallon.

*** See also E.2., "Taxes for Leaking Underground Storage Tank Trust Fund," for additional tax of 0.1 cent per gallon (0.05 cent per gallon for methanol and ethanol fuels) on such fuel, through 1995.**

Tax (and Code section)	Tax rates

J. Aquatic Resources Trust Fund Excise Taxes (sec. 9504)

1. Boating Safety Account taxes:

Gasoline and special fuels used in motorboats (secs. 4081 and 4041(a)(2))*	14 cents per gallon (through Sept. 30, 1995); transfer of motorboat fuel tax receipts to the Account limited to $70 million per year for fiscal year 1990 and thereafter.[34]

2. Sport Fish Restoration Account taxes:

Gasoline and special fuels used in motorboats (secs. 4081 and 4041(a)(2))*	14 cents per gallon (through Sept. 30, 1995); the balance of motorboat fuel tax receipts in excess of the amounts indicated in J.1., above, and footnote 34 (sec. 9503(c)(4)(C)).
Gasoline used in small-engine outdoor power equipment (nonbusiness use) (secs. 4081 and 9503(c)(5))*	14 cents per gallon (through Sept. 30, 1995).[35]
Sport fishing equipment (sec. 4161(a))	10 percent of manufacturer's price; except 3 percent for electric outboard motors and certain fish finders (tax on fish finders limited to $30 per item).

***See also E.2., "Taxes for Leaking Underground Storage Tank Trust Fund," for additional tax of 0.1 cent per gallon (0.05 cent per gallon for methanol and ethanol fuels) on such fuel, through 1995.**

[34] Sec. 9503(c)(4)(A). Also, $1 million per fiscal year of these motorboat fuel tax revenues goes to the Land and Water Conservation Fund (sec. 9503(c)(4)(B)).

[35] Such revenues are transferred from the Highway Trust Fund, and are dedicated to carry out purposes of any law that are substantially identical to the Coastal Wetlands Planning, Protection and Restoration Act (S. 3252, 101st Congress, as introduced).

Tax (and Code section)	Tax rates
K. Bows and Arrows and Firearms Excise Taxes	
1. Bows and arrows (sec. 4161(b))[36]	11 percent of manufacturer's price.[37]
2. Regular firearms and ammunition (sec. 4181):[36, 38]	
Pistols and revolvers	10 percent of manufacturer's price.
Firearms other than pistols and revolvers	11 percent of manufacturer's price.
Ammunition (shells and cartridges)	11 percent of manufacturer's price.
3. "Non-regular" firearms:[39]	
Occupational taxes (sec. 5801):[40]	
Importers and manufacturers	$1,000 per year per premise.[41]
Dealers	$500 per year per premise.
Transfer taxes (sec. 5811):	
Generally	$200 per transfer.
Certain concealable weapons (see sec. 5845(e))	$5 per transfer.
Making tax (sec. 5821)	$200 per firearm.

[36] Revenues from these taxes (secs. 4161(b) and 4181) are appropriated, in the fiscal year following receipt, to the Federal Aid to Wildlife Program for support of State wildlife programs.

[37] The tax is imposed on bows having a draw weight of 10 pounds or more.

[38] There are annual Federal licensing fees for manufacturers, importers and dealers in regular firearms under the Gun Control Act of 1968 (18 U.S.C. 923).

[39] Firearms not listed above in K.2., i.e., machine guns, "destructive devices" (e.g., explosive devices such as bombs, grenades, small rockets, mines, etc.), sawed-off shotguns or rifles, silencers, and certain concealable weapons.

[40] July 1–June 30 is the taxable year for the occupational taxes. There are also annual Federal licensing fees for manufacturers, importers and dealers in destructive devices or ammunition for destructive devices (18 U.S.C. 923).

[41] Tax is $500 per year per premise for a business with gross receipts of less than $500,000 for a preceding taxable year.

Tax (and Code section)	Tax rates
L. Luxury Excise Taxes [42]	
1. Passenger vehicles (sec. 4001) [43]	10 percent of retail price in excess of $30,000.
2. Boats (sec. 4002) [44]	10 percent of retail price in excess of $100,000.
3. Aircraft (sec. 4003) [45]	10 percent of retail price in excess of $250,000.
4. Jewelry (sec. 4006) [46]	10 percent of retail price in excess of $10,000.
5. Furs (sec. 4007) [47]	10 percent of retail price in excess of $10,000.
M. Black Lung Disability Trust Fund Excise Taxes (sec. 9501)	
1. Coal excise tax (sec. 4121)	$1.10 per ton for coal from underground mines and 55 cents per ton for coal from surface mines (but no more than 4.4 percent of the coal's selling price).[48]
2. Excise taxes on black lung benefit trusts (secs. 4951, 4952, and 4953)	Varying rates on certain activities. (See *"Penalty" excise taxes,* P.4.c., below.)

[42] Special rules apply in computing the tax on imported items, leases of items, and parts and accessories for passenger vehicles, boats, and aircraft. In addition, passenger vehicles, boats, and aircraft sold to the Federal Government or a State or local government for use exclusively in police, fire fighting, or similar activities, are generally exempt from tax.

[43] The tax applies generally to passenger vehicles of 6,000 pounds or less "unloaded gross vehicle weight" except that (a) "gross vehicle weight" applies for a truck or van and (b) the weight rule does not apply to limousines. The tax does not apply to a passenger vehicle sold for use exclusively in the active conduct of a trade or business of transporting persons or property for compensation or hire.

[44] The tax does not apply to any boat sold for use exclusively in the active conduct of (a) a trade or business of commercial fishing or transporting persons or property for compensation or hire, or (b) any other trade or business unless the boat is to be used predominantly in any activity which is of a type generally considered to constitute entertainment, amusement, or recreation.

[45] The tax does not apply to an aircraft if 80 percent or more of the use is in any trade or business. The tax also does not apply to an aircraft for use exclusively in (a) the aerial application of fertilizers or other substances, (b) helicopter operations described in section 4261(e) (1) or (2), (c) a trade or business of providing flight training, or (d) a trade or business of transporting persons or property for compensation or hire.

[46] Includes watches.

[47] The tax applies to (a) articles made of fur on the hide or pelt, and (b) articles of which fur is a major component.

[48] Tax does not apply to lignite. On the earlier of January 1, 2014, or any January 1 after 1981 on which there is no balance of repayable advances to the Trust Fund and no unpaid interest on such advance, the tax rates are scheduled to return to the pre-1982 rates (i.e., 50 cents/ton for underground mines, and 25 cents/ton for surface mines, limited to 2 percent of the price).

Tax (and Code section)	Tax rates

N. Vaccine Injury Compensation Trust Fund Excise Tax (sec. 9510)

	Vaccine [49]	Tax rate (per dose)
Excise tax on certain vaccines (sec. 4131) [50]	DPT [51]	$4.56
	DT [52]	0.06
	MMR [53]	4.44
	Polio	0.29

O. Excise Tax on Private Foundation Net Investment Income

1. Domestic foundations (sec. 4940):	
General rule	2 percent of net investment income.[54]
Tax where charitable payout increases by equivalent amount	1 percent of net investment income.
2. Foreign foundations (sec. 4948)	4 percent of gross investment income from sources within U.S.

[49] Combinations of vaccines are taxed at the sum of the combined rates for each taxable vaccine.

[50] Tax is to be terminated after December 31, 1992, or earlier if tax collections exceed projected Trust Fund liability.

[51] Diphtheria, Pertussis, and Tetanus (any vaccine containing pertussis bacteria, extracted or partial cell bacteria, or specific pertussis antigens).

[52] Diphtheria or Tetanus (other than a DPT vaccine).

[53] Measles, Mumps, or Rubella (vaccine against any one or combination of two or more of these).

[54] Certain operating foundations having public involvement and not governed or run by disqualified persons are exempt from the 2-percent tax.

Tax (and Code section)	Tax rates
P. Miscellaneous Excise Taxes	
1. Excise tax on foreign insurance policies (sec. 4371)	(a) *Casualty insurance and indemnity bonds.*—4 cents per dollar of premium paid. (b) *Life insurance, sickness and accident policies, and annuity contracts.*—1 cent per dollar premium paid. (c) *Reinsurance.*—1 cent per premium paid for reinsurance under (a) or (b).
2. Wagering excise taxes:	
Certain wagers (sec. 4401)	2 percent of amount of wager, except that tax is 0.25 percent in States where wagering is authorized by State law.
Occupational tax (sec. 4411)	$500 per year on person engaged or employed in business of accepting wagers (taxable period is July–June), except that tax is $50 per year in States where wagering is authorized by State law.
3. Excise tax on ship passengers international departures (sec. 4471)	$3 per passenger on a covered voyage.[55]

[55] A "covered voyage" includes (1) a commercial passenger vessel which extends over one or more nights, or (2) a commercial vessel transporting passengers engaged in gambling aboard the vessel beyond the territorial waters of the U.S. (i.e., more than 3 miles from shore) during which the passengers embark or disembark the vessel in the U.S. The tax does not apply to a voyage on any vessel owned or operated by the United States or a State or any agency or subdivision, nor does it apply to a voyage of less than 12 hours between two U.S. ports. A passenger vessel is any vessel having a berth or stateroom accommodations for more than 16 passengers.

Tax (and Code section)	Tax rates
4. "Penalty" excise taxes:	
a. Lobbying expenditures:	
Public charities making an election under sec. 501(h) (sec. 4911). ...	Tax of 25 percent of excess lobbying expenditures.
Charitable organizations disqualified from tax-exempt status because of lobbying expenditures (sec. 4912).....	Tax of 5 percent of lobbying expenditures on the organization; 5-percent tax also on the manager.
b. Private foundation activities:	
Self-dealing (sec. 4941).....	*Initial tax.*—5 percent of the amount of self-dealing on the self-dealer; 2½ percent on foundation manager (up to $10,000). *Additional tax.*—If the self-dealing is not corrected within the correction period, there is a tax of 200 percent of the amount on the self-dealer; also, a tax of 50 percent on a foundation manager (up to $10,000).
Failure to distribute income (sec. 4942).....	*Initial tax.*—15-percent tax on the foundation on the amount remaining undistributed at the beginning of the second (or succeeding) taxable year. *Additional tax.*—If not corrected, there is an additional tax of 100 percent of the amount not distributed at the end of the correction period.

Tax (and Code section)	Tax rates
4. "Penalty" excise taxes (Cont.)	
Excess business holdings (sec. 4943).....	*Initial tax.*—5-percent tax on the foundation on the value of the excess holdings.
	Additional tax.—If not corrected, there is an additional tax of 200 percent of the excess holdings at the end of a specified period.
Investments which jeopardize charitable purpose (sec. 4944).....	*Initial taxes.*—5-percent tax on the foundation on the amount of such investment; also a 5-percent tax on the foundation manager (up to $5,000).
	Additional taxes.—25-percent tax on foundation if the investment is not removed from jeopardy within the correction period; also, a 5-percent tax is imposed on the foundation manager (up to $10,000).
Taxable expenditures (sec. 4945).....	*Initial taxes.*—10-percent tax on the foundation on the amount of the taxable expenditure; also, a 2½-percent tax on the foundation manager (up to $5,000).
	Additional taxes.—If not corrected, there is a tax of 100 percent on the foundation on the taxable expenditure; also, a tax of 50 percent on the foundation manager (up to $10,000).

Tax (and Code section)	Tax rates
4. "Penalty" excise taxes (Cont.)	
c. Black lung benefit trusts:	
Self-dealing (sec. 4951).....	*Initial taxes.*—10-percent tax on the self-dealer on the amount of self-dealing; 2½-percent tax on trustee.
	Additional taxes.—If not corrected, a tax of 100 percent is imposed on self-dealer; 50-percent tax on trustee.
Taxable expenditures (sec. 4952).....	*Initial taxes.*—10-percent tax on the trust on the amount of the taxable expenditure; 2½-percent tax on trustee.
	Additional taxes—If not corrected, a tax of 100 percent is imposed on the fund; 50-percent tax on trustee.
Excess contributions to benefit trust (sec. 4953).....	5-percent tax on the contributor on excess contributions to the trust.
d. Political expenditures of sec. 501(c)(3) organizations (sec. 4955).....	*Initial taxes.*—10-percent of political expenditure on the organization; 2½-percent tax on the manager.
	Additional taxes.—If not corrected, a tax of 100 percent of the political expenditure is imposed on the organization; 50-percent tax on the manager.

Tax (and Code section)	Tax rates
4. "Penalty" excise taxes (Cont.)	
e. Qualified pension, etc., plans:	
Failure to meet minimum funding standards (sec. 4971).....	*Initial tax.*—Tax of 10 percent (5 percent in the case of a multiemployer plan) of accumulated funding deficiency is imposed on employer. *Additional tax.*—If not corrected, a tax of 100 percent of the deficiency is imposed on employer.
Nondeductible contributions to qualified employer plan (sec. 4972)..	Tax of 10 percent on nondeductible contributions under the plan.
Excess contributions to IRAs, etc. (sec. 4973).....	Tax of 6 percent of excess contributions to the plan is imposed on individual.
Certain accumulations in IRAs, etc. (sec. 4974).....	50-percent tax on payee of the amount by which the minimum required to be distributed during the year exceeds the amount actually distributed during the year.
Prohibited transaction (sec. 4975).....	*Initial tax.*—Tax of 5 percent of the amount involved in the prohibited transaction is imposed on the disqualified person. *Additional tax.*—If not corrected, a tax of 100 percent of the amount involved is imposed on the disqualified person.

Tax (and Code section)	Tax rates
4. "Penalty" excise taxes (Cont.)	
Disqualified welfare benefits (sec. 4976)	Tax of 100 percent of the disqualified benefit amount.
Excess fringe benefits provided by an employer (sec. 4977)	Tax of 30 percent of the "excess fringe benefits."
Dispositions of section 1042 securities by employee stock ownership plans and worker-owned cooperatives (sec. 4978)	Tax of 10 percent of the amount realized on disposition.
Dispositions of section 2057 securities by employee stock ownership plans and worker-owned cooperatives (sec. 4978A)	Tax of 30 percent of the amount realized on disposition or the amount repaid on certain loans.
Dispositions of section 133 securities by employee stock ownership plans (sec. 4978B)	Tax of 10 percent of the amount realized on the disposition.
Excess contributions under a cash or deferred arrangement (sec. 4979)	Tax of 10 percent of the sum of excess contributions under a cash or deferred arrangement and any excess aggregate contributions under the plan for the plan year.

Tax (and Code section)	Tax rates
4. "Penalty" excise taxes (Cont.)	
Prohibited allocations of qualified securities by employee stock ownership plans and worker-owned cooperatives (sec. 4979A)	Tax of 50 percent of amount involved in a prohibited allocation.
Reversion of qualified plan assets to employer (sec. 4980)	Tax of 20 percent of the amount of employer reversion from a qualified plan generally; 50 percent tax if employer does not maintain a qualified replacement plan or provide certain pro-rata benefit increases.
Excess distributions from qualified retirement plans (sec. 4980A)	Tax of 15 percent of excess distributions with respect to an individual during calendar year.
Violations of health care continuation rules (sec. 4980B)	Tax of $100 per day, up to a specified maximum, per failure to comply with the health care continuation rules.
f. Real estate investment trusts (sec. 4981A)	Tax of 4 percent of the excess of required distribution for calendar year over the distributed amount (i.e., on the undistributed income).
g. Regulated investment trusts (sec. 4982)	Tax of 4 percent of the excess of required distribution for calendar year over the distributed amount (i.e., on the undistributed income).

Tax (and Code section)	Tax rates
4. "Penalty" excise taxes (Cont.)	
h. Excise tax on issuer of "registration-required obligation" not in registered form (sec. 4701)	Tax of 1 percent of the principal amount of the "registration-required obligation" (defined in sec. 163(f) multiplied by the number of years (or portions) of the obligation.
l. Excise tax on "golden parachute" excess payments (sec. 4999)	Tax of 20 percent of the "excess payment" (defined in sec. 280G(b)).
j. Excise tax on large group health plans (sec. 5000)	Tax of 25 percent of expenses of a "nonconforming large group health plan" (defined under sec. 1862(b)(4)(A)(i) of the Social Security Act).
k. Excise tax on "greenmail" (sec. 5881)	Tax of 50 percent of the gain realized from "greenmail" (any consideration transferred by a corporation to acquire its stock if (1) such stock has been held by the sharholder for less than 2 years, (2) the shareholder (or any related person or person acting in concert) made or threatened a public tender offer for stock during that period, and (3) such acquisition is pursuant to an offer which was not made on the same terms to all shareholders).

III. FEDERAL EXCISE TAX RECEIPTS, FISCAL YEARS 1990–1992 [1]

[In millions of dollars]

Tax	1990 actual	1991 estimate	1992 estimate
A. Alcohol Taxes			
Distilled spirits	3,807	4,177	4,324
Wines	267	1,408	1,894
Beer	1,680	1,909	2,012
Alcohol occupational taxes	131	131	131
Refunds (mostly distilled spirits)	−190	−188	−185
Total alcohol taxes	**5,695**	**7,437**	**8,176**
B. Tobacco Taxes			
Cigars	40	40	35
Cigarettes	4,014	4,556	4,718
Cigarette papers, tubes	2	2	2
Smokeless tobacco (snuff, chewing tobacco)	24	24	24
Pipe tobacco	8	8	8
Tobacco occupational tax	(*)	(*)	(*)
Refunds	−7	−7	−7
Total tobacco taxes	**4,081**	**4,623**	**4,780**
C. Highway and Rail Taxes			
Highway Trust Fund taxes			
Gasoline	9,371	11,778	12,234
Diesel fuel used on highways	3,240	3,631	3,822
Trucks and trailers	1,112	1,049	1,379
Tires for highway vehicles	255	315	328
Highway vehicle use tax	584	580	598
Refunds (mostly fuels taxes)	−701	−540	−589
Total Highway Trust Fund taxes	**13,861**	**16,813**	**17,772**
General Fund motor fuels taxes [2]			
Gasoline		2,100	2,776
Highway diesel fuel		321	467
Rail diesel fuel		65	84
Refunds		−44	−98
Total General Fund motor fuels taxes		**2,442**	**3,229**

Footnotes at end of table.

III. FEDERAL EXCISE TAX RECEIPTS, FISCAL YEARS 1990–1992 [1]—Continued

[In millions of dollars]

Tax	1990 actual	1991 estimate	1992 estimate
D. Airport and Airway Taxes			
Airport and Airway Trust Fund taxes			
Air passenger ticket tax [3]	3,219	4,359	4,932
International departure tax	178	254	273
Domestic air cargo tax [3]	181	236	262
Aviation fuels taxes (net of refunds)	122	115	118
Total Airport/Airway Trust Fund taxes	**3,700**	**4,964**	**5,585**
General Fund aviation taxes [2]			
Aviation fuels taxes (net of refunds)		**26**	**32**
E. Environmental Excise Taxes			
Excise taxes for Hazardous Substance Superfund	818	816	815
Fuels taxes for Leaking Underground Storage Tank Trust Fund	122	109	149
Tax for Oil Spill Liability Trust Fund	143	243	240
Tax on ozone-depleting chemicals	360	1,250	1,136
Refunds: Post-closure liability tax	−1	−12	.....
Total environmental excise taxes	**1,442**	**2,406**	**2,340**
F. Communications (Telephone) Tax	**2,995**	**3,251**	**3,174**
G. Gas Guzzler Tax	**90**	**175**	**198**
H. Harbor Maintenance Trust Fund Tax [4]	**210**	**527**	**651**
I. Inland Waterways Trust Fund Tax	**63**	**60**	**70**
J. Aquatic Resources Trust Fund Taxes			
Boat motor fuel tax	112	138	151
Sport fish equipment tax	77	80	84
Tax on gasoline used in small engines [5]		41	50
Total Aquatic Trust Fund taxes	**189**	**259**	**285**

Footnotes at end of table.

III. FEDERAL EXCISE TAX RECEIPTS, FISCAL YEARS 1990–1992 [1]—Continued

[In millions of dollars]

Tax	1990 actual	1991 estimate	1992 estimate
K. Bows and Arrows and Firearms Taxes			
Bows and arrows	13	14	15
Pistols and revolvers	41	44	46
Firearms (regular), shells, cartridges	98	100	103
Other ("nonregular" firearms, occupational)	(*)	(*)	(*)
Total bows and arrows, firearms taxes	**152**	**158**	**164**
L. Luxury Excise Taxes [6]		**252**	**403**
M. Black Lung Disability Trust Fund Taxes			
Coal excise tax	665	627	649
Taxes on black lung benefit trusts	(*)	(*)	(*)
Total Black Lung Trust Fund taxes	**665**	**627**	**649**
N. Vaccine Injury Compensation Trust Fund Tax	**159**	**118**	**124**
O. Tax on Private Foundation Net Investment Income	**180**	**189**	**198**
P. Miscellaneous Excise Taxes			
Foreign insurance policies	103	98	100
Less insurance tax refunds	−25	−20	−10
Wagering taxes (incl. occupational tax)	9	10	10
Tax on ship passengers international departures	5	9	11
"Penalty" excise taxes:			
Employee benefit and pension plans	200	184	184
Total misc. excise taxes	**292**	**281**	**295**

Footnotes at end of table.

III. FEDERAL EXCISE TAX RECEIPTS, FISCAL YEARS 1990–1992 [1]—Continued

[In millions of dollars]

Tax	1990 actual	1991 estimate	1992 estimate
Addendum: Other Refunds and Unapplied Collections	1,746	789	197
Total Federal Excise Taxes	35,520	45,397	48,322
General Fund Excises	15,591	20,873	21,982
Trust Fund Excises	19,929	24,524	26,340

* Less than $500,000.

[1] This revenue table generally follows the order for excise tax categories as in Part II of this pamphlet.

[2] General Fund portion of the respective motor fuels tax revenues as provided in the Omnibus Budget Reconciliation Act of 1990 ("1990 Act"), effective beginning on December 1, 1990.

[3] The conference agreement on the 1990 Act intended that the revenues from the increase in the air passenger ticket tax from 8% to 10% and the domestic air cargo tax from 5% to 6.25% would go into the General Fund through 1992. However, due to a technical statutory drafting omission, this was not accomplished. Thus, the budget document reports these revenues all as Trust Fund receipts.

[4] The harbor maintenance excise tax is classified as a Customs trust fund receipt in the fiscal year 1992 budget.

[5] Tax revenues transferred from the Highway Trust Fund to the Aquatic Resources Trust Fund (Sport Fish Restoration Account, to be available for wetlands environmental program), effective beginning on December 1, 1990.

[6] Tax effective beginning on January 1, 1991.

SOURCE: *Budget of the United States Government Fiscal Year 1992*; Treasury Department.

APPENDIX

Table 1.—Excise Tax Rates on Certain Chemicals for the Hazardous Substance Superfund [1]

Feedstock Chemical (Sec. 4661)	Tax per ton
Acetylene	$4.87
Benzene	4.87
Butane	4.87
Butylene	4.87
Butadiene	4.87
Ethylene	4.87
Methane	3.44
Napthalene	4.87
Propylene	4.87
Toluene	4.87
Xylene [2]	4.87
Ammonia	2.64
Antimony	4.45
Antimony trioxide	3.75
Arsenic	4.45
Arsenic trioxide	3.41
Barium sulfide	2.30
Bromine	4.45
Cadminum	4.45
Chlorine	2.70
Chromium	4.45
Chromite	1.52
Potassium dichromate	1.69
Sodium dichromate	1.87
Cobalt	4.45
Cupric sulfate	1.87
Cupric oxide	3.59
Cuprous oxide	3.97
Hydrochloric acid	0.29
Hydrogen fluoride	4.23
Lead oxide	4.14
Mercury	4.45
Nickel	4.45
Phosphorus	4.45
Stannous chloride	2.85
Stannic chloride	2.12
Zinc chloride	2.22
Zinc sulfate	1.90

Table 1.—Excise Tax Rates on Certain Chemicals for the Hazardous Substance Superfund [1]—Continued

Feedstock Chemical (Sec. 4661)	Tax per ton
Potassium hydroxide	0.22
Sodium hydroxide	0.28
Sulfuric acid	0.26
Nitric acid	0.24

[1] The tax on feedstock chemicals is scheduled to expire December 31, 1995, or earlier if (1) the Superfund unobligated balance exceeds $3,500 million at the end of 1993 or 1994, *and* if the unobligated balance is estimated to exceed this amount at the end of the following year if no Superfund taxes were to be imposed during such year, or (2) when total Superfund tax revenues exceed $11,970 million (including the sec. 59A tax revenues).

[2] For periods before 1992, the tax rate for xylene is $10.13.

Table 2.—List of Taxable Substances Under the Excise Tax on Certain Imported Substances (Secs. 4671–4672)

Taxable Substance [1]	Taxable Substance [1]
Cumeme	Ethylbenzene
Styrene	Methylene chloride
Ammonium nitrate	Polypropylene
Nickel oxide	Propylene glycol
Isopropyl alcohol	Formaldehyde
Ethylene glycol	Acetone
Vinyl chloride	Acrylonitrile
Polyethylene resins, total	Methanol
Polybutadiene	Propylene oxide
Styrene-butadiene, latex	Polypropylene resins
Styrene-butadiene, snpf	Ethylene oxide
Synthetic rubber, not containing fillers	Ethylene dichloride
Urea	Chylohexane
Ferronickel	Isophthalic acid
Ferrochromium nov 3 pct.	Maleic anhydride
Ferrochrome ov 3 pct. carbon	Phthalic anhydride
Unwrought nickel	Ethyl methyl ketone
Nickel waste and scrap	Chloroform
Wrought nickel rods and wire	Carbon tetrachloride
Nickel powders	Chromic acid
Phenolic resins	Hydrogen peroxide
Polyvinylchloride resins	Polystyrene homopolymer resins
Polystyrene resins and copolymers	Melamine
Ethyl alcohol for nonbeverage use	Acrylic and methacylic acid resins
	Vinyl resins
	Vinyl resins, nspf

[1] For applicable tax, see II. E. 1, and relevant chemical feedstock tax rates in Table 1. Imported taxable substances generally are taxed at the rate applicable to the chemical feedstocks that are components of the taxable imported substance.

The Secretary of the Treasury is required to add any substance to the list if the Secretary determines that taxable chemicals constitute more than 50 percent of the weight or value of the materials used to produce such substance (determined on the basis of the predominant method of production); the Secretary may remove only those substances which meet neither test.

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